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**Leavenworth County, Kansas**

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**Financial Statement  
Regulatory Basis**

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**For the Year Ended December 31, 2014**

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**Leavenworth County, Kansas**  
**Financial Statement**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

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## *Kramer & Associates CPAs, LLC*

*Making the right move for your business*

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### INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Leavenworth County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2014 and the related notes to the financial statement.

#### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described more fully in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Regulatory-Required Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, and schedule of regulatory basis receipts and expenditures - agency funds are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

***KRAMER & ASSOCIATES CPAs, LLC***

Kramer & Associates CPAs, LLC  
Leavenworth, Kansas  
July 27, 2015

Leavenworth County, Kansas  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General Funds:							
General	\$ 2,796,329	\$ -	\$ 17,615,640	\$ 17,665,601	\$ 2,746,368	\$ 286,609	\$ 3,032,977
Special Purpose Funds:							
County Health	177,299	-	1,058,710	1,071,940	164,069	15,701	179,770
Employee Benefits	530,038	-	5,415,811	5,105,196	840,653	-	840,653
Register of Deeds Technology	72,467	-	84,092	117,491	39,068	1,643	40,711
Road and Bridge	247,370	-	8,188,445	8,228,981	206,834	96,584	303,418
Special Alcohol	81,506	-	21,906	32,658	70,754	-	70,754
Economic Development	1,078	-	399,467	400,000	545	-	545
Council on Aging	316,122	-	1,744,386	1,783,916	276,592	19,348	295,940
County Treasurer Special	248,633	-	640,162	693,189	195,606	14,726	210,332
Special Parks and Recreation	7,423	-	7,087	4,778	9,732	-	9,732
911 Taxes	795,767	-	370,489	443,836	722,420	-	722,420
Juvenile Detention	306,520	-	593,366	592,437	307,389	11,286	318,675
City County Probation	29,314	-	141,075	139,074	31,315	1,906	33,221
Special Sales Tax Revenue	3,623,960	-	3,247,963	2,924,799	3,947,124	-	3,947,124
Community Corrections	53,609	-	386,555	374,229	65,935	2,505	68,440
Juvenile Justice Authority	26,738	-	145,503	163,218	10,023	96	10,119
JDC Family Strong	-	-	850	275	575	-	575
PALS	14,834	-	3,306	2,057	16,083	-	16,083
Memorials	20,611	-	4,688	3,845	21,454	-	21,454
Drug Prosecutor	33,162	-	10,353	16,316	27,199	-	27,199
Alcohol Drug Safe Action	37,583	-	16,400	16,740	37,248	-	37,248
Juvenile Supervision Fees	6,997	-	1,631	-	8,628	-	8,628
CCH Permits	74,843	-	13,163	2,247	85,759	-	85,759
Juvenile Intake and Assessment	12,709	-	205,048	192,873	24,884	4,083	28,967
Federal Grants	55,052	-	112,758	106,412	61,398	163	61,561
County Capital Projects	5,013	-	-	-	5,013	-	5,013
Sheriff Drug Forfeitures	8,879	-	16,635	1,308	24,206	-	24,206
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	51,870	-	22,286	665	73,491	-	73,491
Drug Test and Supervision	51,360	-	17,803	14,559	54,604	152	54,756
INK fee fund	67,914	-	31,962	5,157	94,719	-	94,719
Attorney Training	10,779	-	4,044	4,978	9,845	-	9,845
Landfill Closure Fund	65,885	-	-	-	65,885	-	65,885
General Equipment Reserve	4,757,336	-	948,987	493,098	5,213,225	-	5,213,225
Road and Bridge Equipment Reserve	2,622,984	-	447,106	240,247	2,829,843	-	2,829,843
Local Service Road and Bridge	213,432	-	2,275,663	2,171,363	317,732	30,880	348,612
Local Service Capital Equipment Reserve	750,884	-	251,157	192,754	809,287	-	809,287
Township Road Improvement	2,250,104	-	130,263	8,000	2,372,367	-	2,372,367
Township Traffic Impact Fee	812,163	-	38,480	117,178	733,465	-	733,465

The notes to the financial statement are an integral part of this statement.

Leavenworth County, Kansas  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
 For the Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Bond and Interest Funds:</b>							
Bond and Interest C.H. RVN	\$ 323,495	\$ -	\$ 3,119,282	\$ 3,296,575	\$ 146,202	\$ -	\$ 146,202
Bond and Interest Fund - K.P. & F.	9,289	-	-	9,289	-	-	-
<b>Capital Projects Fund:</b>							
Capital Improvement Reserve	3,541,584	-	665,000	1,141,747	3,064,837	-	3,064,837
<b>Business Fund:</b>							
Solid Waste Management	351,966	-	1,138,142	1,273,223	216,885	5,449	222,334
<b>Trust Fund:</b>							
Special Law Enforcement - Trust Fund	19,016	-	11,424	3,040	27,400	-	27,400
Subtotal Government Type, Business and Trust Funds	\$ 25,486,915	\$ -	\$ 49,548,088	\$ 49,055,349	\$ 25,979,654	\$ 491,131	\$ 26,470,785
<b>Related Municipal Entities:</b>							
Sewer District No 1	8,226	-	49,825	24,344	33,707	-	33,707
Sewer District No 2	213,057	-	42,285	200,907	54,435	-	54,435
Sewer District No 3	45,877	-	104,776	103,861	46,792	-	46,792
Sewer District No 5	70,139	-	13,666	10,458	73,347	-	73,347
Sewer District No 6	6,572	-	106	-	6,678	-	6,678
Sewer District No 7	28,844	-	64,061	63,918	28,987	-	28,987
Sewer District No. 1 - Reserve	18,626	-	-	18,626	-	-	-
Sewer District No. 2 - Reserve	211	-	-	211	-	-	-
Sewer District No. 3 - Reserve	1,565	-	-	1,565	-	-	-
Sewer District No. 5 - Reserve	3,765	-	-	3,765	-	-	-
Sewer District No. 6 - Reserve	105	-	-	105	-	-	-
Sewer District No. 7 - Reserve	101	-	-	101	-	-	-
Subtotal Related Municipal Entities	\$ 397,088	\$ -	\$ 274,719	\$ 427,861	\$ 243,946	\$ -	\$ 243,946
Total Reporting Entity (Excluding Agency Funds)	\$ 25,884,003	\$ -	\$ 49,822,807	\$ 49,483,210	\$ 26,223,600	\$ 491,131	\$ 26,714,731
<b>Composition of Cash:</b>							
Checking Account							\$ 4,906,497
Savings Account							3,105,828
Petty Cash							-
Municipal Investment Pool							3,299,002
Repurchase Agreements							-
Certificates of Deposit							60,105,536
Treasury Bills							-
Total Cash							\$ 71,416,863
Agency Funds per Schedule 3							(44,702,132)
Total Reporting Entity (Excluding Agency Funds)							\$ 26,714,731

The notes to the financial statement are an integral part of this statement.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

1. Summary of Significant Accounting Policies

The accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Leavenworth County, Kansas, (the County), has been prepared in compliance with the State of Kansas K.S.A. 75-1120a(c) which allows the County to use the Regulatory Basis of Accounting. The County's significant accounting policies are described below.

a. Municipal Financial Reporting Entity

Leavenworth County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the County and various Related Municipal Entities, (RMEs), for which the County commissioners serve as management. The RME that is not included in the County's reporting entity is Kansas State Research and Extension, Leavenworth County, (the Extension). The other RMEs that are included in the County's reporting entity are the six, (6), Sewer Benefit Districts and each District's related Reserve Fund. Both the Extension and Sewer Benefit District RMEs were established to benefit the County and/or its constituents.

b. Individual Component Unit Disclosure

The Extension provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Extension. The Extension's information is not included in the County's financial statement. Complete financial statements for the Extension are available from their offices at 613 Holiday Plaza, Lansing, Kansas 66043.

The County Commission also appointed themselves as the three member governing board of the six, (6), Individual Sewer Districts and each District's related Reserve Fund in the County. The sewer benefit districts oversee wastewater collection for areas throughout the County. The financial information for the six Sewer Districts and each District's related Reserve Fund is included in the County reporting entity as RMEs.

c. Regulatory Basis Fund Types

General fund - the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

c. Regulatory Basis Fund Types continued:

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal financial reporting entity).

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

d. Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting as described above.

2. Stewardship, Compliance, and Accountability

a. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.



Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

a. Budgetary Information continued:

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

For the year 2014, there were two, (2), County funds amended and seven, (7), RME sewer benefit district amended as follows:

Fund Type	K.S.A.	2014	
		Original Budget	Amended Budget
<u>County Funds</u>			
Motor Vehicle	8-145	607,552	826,652
Bond and Interest -K.P.&F.	10-113	-	9,300
<u>Related Municipal Entity</u>			
Sewer Benefit District No 2	12-80	42,850	211,350
Sewer Benefit District No 3	12-80	103,212	103,862
Sewer Benefit District No 5	12-80	9,900	10,550
Capital Reserve Dist. No. 1	12-80	11,322	18,627
Capital Reserve Dist. No. 2	12-80	-	225
Capital Reserve Dist. No. 3	12-80	1,565	1,570
Capital Reserve Dist. No. 5	12-80	3,765	3,770

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

a. Budgetary Information continued:

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- |                                   |                                       |
|-----------------------------------|---------------------------------------|
| a. Community Corrections          | i. County Capital Projects            |
| b. Juvenile Justice Authority     | m. Sheriff Drug Forfeitures           |
| c. PALS                           | n. Juvenile Drinking Program          |
| d. JDC Family Strong              | o. Violent Offenders                  |
| e. Memorials                      | p. Drug Test and Supervision          |
| f. Drug Prosecutor                | q. INK fee fund                       |
| g. Alcohol Drug Safe Action       | r. Attorney Training                  |
| h. Juvenile Supervision Fees      | s. Landfill Closure Fund              |
| i. CCH Permits                    | t. Special Law Enforcement Trust Fund |
| j. Juvenile Intake and Assessment | u. Township Road Improvement          |
| k. Federal Grants                 | v. Township Traffic Impact Fee        |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

b. Compliance with Finance-Related Legal and Contractual Provisions

For the year ended December 31, 2014, the County was in violation of Kansas budget law K.S.A. 79-2935 in the Economic Development Fund, see detail below. The County Treasurer was in violation of K.S.A. 8-145. This law requires that the County Treasurer Special Fund year ending balance be transferred to the General fund by June 1 of the following year. The transfer was not accomplished as required by law. The County is not in material violation of any other finance-related legal provision of any Kansas statutes, Federal laws, and regulations or in material violation with provisions of any contracts, debt covenants, or other agreements. Details of K.S.A. 79-2935 violations:

	Legally Approved Budget	2014 Expenditures	Excess Expenditures over Legally Approved Budget
Economic Development Fund	398,815	400,000	1,185

c. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

c. Deposits and Investments continued:

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the State of Kansas Municipal Investment Pool. The State of Kansas Municipal Investment Pool is operated by the State Treasurer and is not an SEC registered pool. The Pooled Money Investment Board, (PMIB), provides the regulatory oversight for this pool. The County has no investment policy that would further limit its investment choices.

1. Deposits

At December 31, 2014, the County's carrying amount of deposits was \$71,416,863 and the bank balance was \$73,011,064. The bank balance was held by 5 banks resulting in a concentration of credit risk. Of the bank balance, \$1,196,168 was covered by federal depository insurance, \$71,814,896 was collateralized with securities held by the pledging financial institutions' agents in Leavenworth County's name, there were no balances of the municipality that were unsecured under a designated peak period since none were declared.

2. Investments

As of December 31, 2014, Leavenworth County had the following investments and maturities. The rating of the County's investments is noted below:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less Than 1	1-2	
Kansas Municipal Investment Pool	\$3,299,002	\$3,299,002	0	S&P AAA/S1+
	<u>\$3,299,002</u>	<u>\$3,299,002</u>		

At December 31, 2014, the County had invested \$3,299,002 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

3. Custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure of a depository financial institution, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

3. Custodial credit risk continued:

federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any "peak periods". All deposits were legally secured at December 31, 2014.

Custodial credit risk for investments is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County's investments were not exposed to custodial risk at December 31, 2014.

4. Interest Rate Risk

The County's formal investment policy does not limit its exposure to fair value losses arising from increasing interest rates. The County has elected to use the segmented time distribution method of disclosure for its interest rate risk.

4. Interest Rate Risk continued:

As seen above under Note – Investments, all of the County's investments in Kansas Municipal Investment Pool had maturities of less than one year.

5. Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2014, is as follows:

<u>Investments</u>	<u>Percentage Of Investments</u>
Kansas Municipal Investment Pool	100.00%

As seen above under Note – Investments, the actual rating by Moody's Investor Service as of year-end for each investment type is stated.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

d. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements, accounts payable, and encumbrances from inception are as follows:

	Project Authorization	Expenditures To date
Parking lot- finishing Old Jail Area	\$ 8,261	\$ 8,161
Courthouse Lighting	16,718	16,718
Bridge A-32	85,000	66,938
Bridge ST-1 and Culvert T-91	427,049	427,049
Bridges HP-10 , HP-17 and HP-25	832,312	174,627

e. Long Term Debt

The County issues general obligation bonds for the acquisition and construction of major capital facilities including those used for economic development. General obligation bonds have also been issued to refund general bonds of prior issues and refund other types of debt to gain a substantial interest savings in the future. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are 5 year to 10 year serial bonds with different amounts of principal maturity each year. The new general obligation bonds issued in 2012 were used to refund a portion of the Series 2009 general obligation bonds, the majority of the Kansas Turnpike Authority loan for County Route 1 project and the balance of the Kansas Department of Transportation equipment lease. It is the intention of the County to transfer from the Special Sales Tax Revenue Fund to pay the majority of the Series 2012 general obligation bonds. The balance of the general obligation bonds issued in year 2009 is to be paid from ad valorem taxes.

Changes in long-term general obligation bond liabilities for the County for the year ended December 31, 2014 were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>General Obligation Bonds :</u>									
Series 2012	2% to 4%	12/28/2012	\$12,240,000	3/1/2017	\$11,080,000	\$ -	\$ 2,665,000	\$ 8,415,000	\$348,325
Series 2009	2% to 3%	12/29/2009	\$ 1,285,000	9/1/2014	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 8,250
<b>TOTALS</b>			<u>\$13,525,000</u>		<u>\$11,355,000</u>	<u>\$ -</u>	<u>\$ 2,940,000</u>	<u>\$ 8,415,000</u>	<u>\$356,575</u>

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

e. Long Term Debt continued:

Current maturities and interest for the next five years through maturity are as follows:

Principal :	Year					Total
	2015	2016	2017	2018	2019	
General Obligation Bonds	\$ 2,740,000	\$ 2,850,000	\$ 2,825,000	\$ -	\$ -	\$ 8,415,000
Totals	\$ 2,740,000	\$ 2,850,000	\$ 2,825,000	\$ -	\$ -	\$ 8,415,000
<u>Interest :</u>						
General Obligation Bonds	\$ 253,550	\$ 141,750	\$ 42,675	\$ -	\$ -	\$ 437,975
Totals	\$ 253,550	\$ 141,750	\$ 42,675	\$ -	\$ -	\$ 437,975

The County has no Special Assessment Bonds, Certificates of Participation, or Revenue Bonds as of the year ended 2014.

The County entered into a loan agreement in 2005 with the Kansas Department of Health and Environment, (KDHE), to fund certain project costs for the County Sewer District No. 7. The project was completed and the final amount of the loan was \$380,027. Interest is paid at 2.57% rate.

The County entered into a loan agreement October 7, 2009 with the Kansas Department of Health and Environment, (KDHE), to fund certain project costs for the County Sewer District No. 3 to connect the City of Basehor, Kansas wastewater collection system and treatment facility. The project was completed and the final amount of the loan was \$1,139,578. Interest is paid at 2.72% rate.

Changes in long-term KDHE loan liabilities for the County for the year ended December 31, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>Other Debt:</u>									
Kansas Department of Health and Environment	2.32% & service fee rate of .25%	8/23/2005	\$ 380,027	3/1/2027	\$ 262,907	\$ -	\$ 17,272	\$ 245,635	\$ 6,646
Kansas Department of Health and Environment	2.47% & service fee rate of .25%	10/26/2009	\$ 1,139,578	3/1/2031	\$ 972,484	\$ -	\$ 44,058	\$ 928,426	\$ 26,154
TOTALS			\$ 1,519,605		\$ 1,235,391	\$ -	\$ 61,330	\$ 1,174,061	\$ 32,800

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

e. Long Term Debt continued:

Current maturities and interest for the next five years through maturity are as follows:

Principal:	Year								Total
	2015	2016	2017	2018	2019	2020-2024	2025-2029	2030-2034	
Kansas Department of Health & Environment loans	\$ 62,983	\$ 64,681	\$ 66,424	\$ 68,215	\$ 70,063	\$ 379,638	\$ 359,551	\$ 102,516	\$ 1,174,061
Totals	\$ 62,983	\$ 64,681	\$ 66,424	\$ 68,215	\$ 70,063	\$ 379,638	\$ 359,551	\$ 102,516	\$ 1,174,061
<u>Interest:</u>									
Kansas Department of Health & Environment loans	\$ 31,147	\$ 28,449	\$ 27,706	\$ 26,915	\$ 24,076	\$ 91,011	\$ 39,343	\$ 2,802	\$ 271,449
Totals	\$ 31,147	\$ 28,449	\$ 27,706	\$ 26,915	\$ 24,076	\$ 91,011	\$ 39,343	\$ 2,802	\$ 271,449

The County entered into a capital lease agreement effective September 2010 for the purchase of radio equipment. The equipment is used to enable township firefighters to better communicate with Emergency Medical Service and other first responders. The County has agreed to sublease the radio equipment to various townships within the County. In future years, the lease commitment will be offset by annual sublease rental income through the year ending December 31, 2017.

The County entered into a capital lease agreement effective September 2011 for the purchase of a Voice Over Internet Protocol, (VOIP) system. Future obligations for this lease are to be paid through the General fund.

The County entered into a capital lease agreement effective January 31, 2012 for the purchase of two, (2), 2012 Freightliners trucks to haul solid waste. Future obligations for this lease are to be paid through the Solid Waste fund.

In October, 2011, the County was able to land a major federal initiative with the United States Department of Veterans Affairs called a Consolidated Patient Account Center, (CPAC), to bring over 300 new jobs to the area. The County committed to the payment of \$50,000 cash incentive each year for 10 years to ensure the location of CPAC in the County.

Leavenworth County, Kansas  
Notes to Financial Statement  
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For the Year Ended December 31, 2014

e. Long Term Debt continued:

Changes in capital lease agreement liabilities for the County for the year ended December 31, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Leases :</b>									
Commerce Bank	2.88%	1/31/2012	\$ 149,018	2/1/2016	\$ 89,359	\$ -	\$ 58,694	\$ 30,665	\$ 4,464
Motorola	0.00%	8/27/2010	\$ 374,080	8/1/2017	\$ 213,760	\$ -	\$ 53,440	\$ 160,320	\$ -
Motorola	3.49%	12/12/2012	\$ 55,743	8/1/2017	\$ 44,992	\$ -	\$ 10,781	\$ 34,181	\$ 1,565
Key Government Finance Inc.	3.02%	8/16/2011	\$ 341,700	1/16/2016	\$ 206,964	\$ -	\$ 64,934	\$ 142,030	\$ 8,316
Interlocal agreement with CPAC	0%	10/31/2011	\$ 500,000		\$ 350,000	\$ -	\$ 50,000	\$ 300,000	\$ -
<b>TOTALS</b>			<b>\$ 1,420,541</b>		<b>\$ 905,046</b>	<b>\$ -</b>	<b>\$ 237,849</b>	<b>\$ 667,197</b>	<b>\$ 14,345</b>

Current maturities and interest for the next five years through maturity are as follows:

	Year						
<u>Principal :</u>	2015	2016	2017	2018	2019	2020-2024	Total
Capital Leases Payable	\$ 183,421	\$ 218,567	\$ 115,209	\$ 50,000	\$ 50,000	\$ 50,000	\$ 667,197
<b>Totals</b>	<b>\$ 183,421</b>	<b>\$ 218,567</b>	<b>\$ 115,209</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 667,197</b>
<u>Interest :</u>							
Capital Leases Payable	\$ 3,762	\$ 6,007	\$ 2,475	\$ -	\$ -	\$ -	\$ 12,244
<b>Totals</b>	<b>\$ 3,762</b>	<b>\$ 6,007</b>	<b>\$ 2,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,244</b>

f. Property taxes

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2013 was \$575,767,777. The fiscal year 2013 tax levy was based on this final assessed value and this 2013 tax levy was used to fund fiscal year 2014.



Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

The County's property tax levies per \$1,000 assessed valuation for the year ended December 31, 2013 are as follows:

<u>Fund</u>	<u>Mill Levy</u>
General Fund	16.360
Road and Bridge Fund	9.828
Employee Benefits	6.217
Other Governmental Funds	4.165
Total Mill Levy	36.570

g. Contingencies and Commitments

1. Federal Assistance

The County and its related entities have received significant financial assistance from various federal agencies in the form of grants and entitlements. Under the Single Audit Act Amendments of 1996, the purpose of which is to ensure compliance with terms and conditions specified in grant or other agreements, these financial assistance programs are subject to audit by agents of the granting authority, and/or by independent public accountants. Management does not believe that liabilities for reimbursements, if any, will have a materially adverse effect upon the financial condition of the County.

2. Litigation

The County and its related entities are involved in various lawsuits arising in the ordinary course of activities. In the opinion of County management and the County counselor, the ultimate effect of these legal matters will not have a material effect on the County's financial position.

**Leavenworth County, Kansas**  
**Notes to Financial Statement**  
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**For the Year Ended December 31, 2014**

**h. Inter-fund Transfers**

Operating transfers were as follows:

From	TO	Regulatory Authority	Amount
General Fund	General Equipment Reserve	K.S.A. 79-1946	\$ 789,747.00
General Fund	Capital Improvement Reserve	K.S.A. 79-1946	\$ 340,000.00
County Health	General Equipment Reserve	K.S.A. 65-208	\$ 15,400.00
County Health	Employee Benefits	K.S.A. 65-208	\$ 179,966.05
Road & Bridge	Employee Benefits	K.S.A. 79-1947	\$ 704,000.00
Council on Aging	Employee Benefits	K.S.A. 12-1680	\$ 323,357.00
Motor Vehicle	Employee Benefits	K.S.A. 8-145	\$ 152,246.88
Solid Waste	Employee Benefits	K.S.A. 65-3410	\$ 87,985.00
Juvenile Detention	Employee Benefits	K.S.A. 38-513	\$ 140,389.00
City County Probation	Employee Benefits	K.S.A. 19-101	\$ 28,805.04
Local Service Road & Bridge	Employee Benefits	K.S.A. 68-596	\$ 201,465.00
R.O.D. Technology	Employee Benefits	K.S.A. 28-115	\$ 5,867.43
Community Corrections-Adult	Employee Benefits	K.S.A. 19-101	\$ 28,162.18
Community Corrections-Juvenile	Employee Benefits	K.S.A. 19-101	\$ 40,292.58
Juvenile Intake & Assessment	Employee Benefits	K.S.A. 12,16-102	\$ 32,310.95
Grants - Breast Feeding	Employee Benefits	K.S.A. 12,16-102	\$ 476.89
Grants - Drug Testing	Employee Benefits	K.S.A. 12,16-102	\$ 514.83
R.O.D. Technology	General Fund	K.S.A. 28-115	\$ 5,651.00
Community Corrections	Community Corrections Juvenile	K.S.A. 19-101	\$ 2,542.89
Community Corrections	Community Corrections Adult	K.S.A. 19-101	\$ 2,542.90
R.O.D. Technology	General Equipment Reserve	K.S.A. 28-115	\$ 20,000.00
Solid Waste	General Equipment Reserve	K.S.A. 65-3410	\$ 97,992.00
Council on Aging	General Equipment Reserve	K.S.A. 12-1680	\$ 25,348.00
Motor Vehicle	General Equipment Reserve	K.S.A. 65-3410	\$ 500.00
Stranger TWP -Traffic Impact Fees	Road & Bridge	K.S.A. 79-1947	\$ 117,177.75
Road Improvement Fees	Road & Bridge	K.S.A. 79-1947	\$ 2,750.00
Road & Bridge	Road & Bridge Equipment Reserve	K.S.A. 79-1947	\$ 445,849.00
Local Service Road & Bridge	L.S.R. Capital Equip. Reserve	K.S.A. 68-596	\$ 251,157.00
Economic Development	Capital Improvement Reserve	K.S.A. 19-4102	\$ 325,000.00
Special Sales Tax Revenue	Bond & Interest	K.S.A. 12-187b1	\$ 2,859,150.00
Bond & Interest -K.P. & F.	Bond & Interest	K.S.A. 10-113	\$ 9,288.65
Capital Reserve Dist. No. 1	Sewer District 1	K.S.A. 12-80	\$ 18,626.16
Capital Reserve Dist. No. 2	Sewer District 2	K.S.A. 12-80	\$ 211.00
Capital Reserve Dist. No. 3	Sewer District 3	K.S.A. 12-80	\$ 1,565.46
Capital Reserve Dist. No. 5	Sewer District 5	K.S.A. 12-80	\$ 3,765.35
Capital Reserve Dist. No. 6	Sewer District 6	K.S.A. 12-80	\$ 105.48
Capital Reserve Dist. No. 7	Sewer District 7	K.S.A. 12-80	\$ 100.77
Economic Development	Sewer District 3	K.S.A. 19-4102	\$ 20,000.00
TOTAL TRANSFERS			<u>\$ 7,280,309.24</u>

**i. Other Long-Term Obligations**

**1. Pension Plans**

Plan descriptions - The County participates in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance,

Leavenworth County, Kansas  
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For the Year Ended December 31, 2014

disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly  
1: Pension Plans continued

Available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, and Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members for January 1 to January 14, 2014 and 5% January 15 through December 31, 2014 and at 6% of covered salary for Tier 2 members for the entire year. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary for the entire year. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. For fiscal year 2014 the KPERS employer contribution rate for Tier 1 and Tier 2 member-employees was set at 9.69%. For fiscal year 2014 the KP&F employer contribution rate for all covered member-employees was set at 19.92%.

2. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County continues to carry commercial insurance for all risks of loss, including property, casualty, liability and employee bonding. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other cities and counties in the State to participate in Kansas Eastern Regional Insurance Trust (KERIT) a public entity workers compensation risk pool currently operating as a common workers compensation insurance program for sixteen, (16), participating members.

The County pays an annual premium to KERIT for its workers compensation insurance coverage. The agreement to participate provides that the KERIT risk pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of four hundred fifty thousand dollars, (\$450,000), up to five million dollars, (\$5,000,000), for each insured event.

Leavenworth County, Kansas  
Notes to Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2014

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

3. Termination Benefits

The County provides an early retirement program through Kansas Public Employees Retirement System and Kansas Police and Firemen's Retirement System. Eligibility standards are outlined in the Kansas Public Employees Retirement System and Kansas Police and Firemen's Retirement System retirement programs. Information about termination benefits may be obtained by writing to KPERS (611 South Kansas, Suite 100, and Topeka, KS 66603) or by calling 1-888-275-5737.

4. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan until Medicare eligible. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age.

However, the cost of this subsidy has not been quantified in this financial statement.

5. Consolidated Omnibus Budget Reconciliation Act

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

6. Compensated Absences

The County's compensated absence policy permits employees to the accumulation of vacation per pay period with an annual maximum and total maximum hour limit according to years of service. See chart below.

Years of Service	Accumulation Per Pay Period	Annual Total	Max Leave Accumulation
0 - <5	4 hours	104 hours	144 hours
5 - <10	5 hours	130 hours	176 hours
10 - <15	6 hours	156 hours	208 hours
15 - <20	7 hours	182 hours	240 hours
20+	8 hours	208 hours	272 hours

The total compensated absence liability at December 31, 2014 was \$879,308 (this amount includes holiday, vacation and comp time; not sick pay).

**Regulatory - Required  
Supplementary Information**

Leavenworth County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable for the current year	Variance - Over (Under)
<b>Governmental Type Funds:</b>					
<u>General Funds:</u>					
General	\$ 18,976,242	\$ -	\$ 18,976,242	\$ 17,665,601	\$ (1,310,641)
<u>Special Purpose Funds:</u>					
County Health	1,205,234	-	1,205,234	1,071,940	(133,294)
Employee Benefits	5,840,835	-	5,840,835	5,105,196	(735,639)
Register of Deeds Technology	146,767	-	146,767	117,491	(29,276)
Road and Bridge	8,653,014	-	8,653,014	8,228,981	(424,033)
Special Alcohol	36,000	-	36,000	32,658	(3,342)
Economic Development	398,815	-	398,815	400,000	1,185
Council on Aging	1,887,798	-	1,887,798	1,783,916	(103,882)
County Treasurer Special	718,552	-	718,552	693,189	(25,363)
Special Parks and Recreation	10,155	-	10,155	4,778	(5,377)
911 Taxes	479,320	-	479,320	443,836	(35,484)
Juvenile Detention	674,537	-	674,537	592,497	(82,040)
City County Probation	149,424	-	149,424	139,074	(10,350)
Special Sales Tax Revenue	3,078,973	-	3,078,973	2,924,799	(154,174)
General Equipment Reserve	2,763,567	-	2,763,567	493,098	(2,270,469)
Road and Bridge Equipment Reserve	2,096,130	-	2,096,130	240,247	(1,855,883)
Local Service Road and Bridge	2,438,278	-	2,438,278	2,171,363	(266,915)
Local Service Capital Equipment Reserve	724,471	-	724,471	192,754	(531,717)
<u>Bond and Interest Funds:</u>					
Bond and Interest C.H. RVN	3,341,675	-	3,341,675	3,296,575	(45,100)
Bond and Interest Fund - K.P. & F.	9,300	-	9,300	9,289	(11)
<u>Capital Projects Funds:</u>					
Capital Improvement Reserve	2,439,932	-	2,439,932	1,141,747	(1,298,185)

## Schedule 1

Leavenworth County, Kansas  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable for the current year	Variance - Over (Under)
<b>Business Funds:</b>					
Solid Waste Management	1,359,668		1,359,668	1,273,223	(86,445)
<b>Related Municipal Entities:</b>					
Sewer District No 1	31,550		31,550	24,344	(7,206)
Sewer District No 2	211,350		211,350	200,907	(10,443)
Sewer District No 3	103,862		103,862	103,861	(1)
Sewer District No 5	10,550		10,550	10,458	(92)
Sewer District No 6	-		-	-	-
Sewer District No 7	63,920		63,920	63,918	(2)
Sewer District No. 1 - Reserve	18,627		18,627	18,626	(1)
Sewer District No. 2 - Reserve	225		225	211	(14)
Sewer District No. 3 - Reserve	1,570		1,570	1,565	(5)
Sewer District No. 5 - Reserve	3,770		3,770	3,765	(5)
Sewer District No. 6 - Reserve	105		105	105	-
Sewer District No. 7 - Reserve	101		101	101	-

Leavenworth County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Ad valorem	\$ 9,160,047	\$ 9,299,575	\$ (139,528)
Back tax collections	182,891	-	182,891
Interest and charges on delinquent tax	410,003	410,000	3
Vehicle interest	7,215	6,200	1,015
Motor vehicle tax	1,797,920	1,743,646	54,274
Slider tax	-	-	-
CMV tax	52,990	-	52,990
Rent in lieu of taxes	-	-	-
Mineral tax	1,622	1,080	542
Franchise taxes	28,799	21,500	7,299
Grants	11,983	64,527	(52,544)
Intergovernmental revenue	207,415	172,715	34,700
Licenses, fees and permits	1,101,174	1,347,760	(246,586)
Charges for services	2,812,866	2,411,700	401,166
Interest	19,532	20,000	(468)
Reimbursements	1,549,731	1,828,062	(278,331)
Miscellaneous	265,800	233,124	32,676
Other financing sources	-	-	-
Operating Transfers	5,651	30,600	(24,949)
Rounding	1	-	1
<b>Total Cash Receipts</b>	<b>\$ 17,615,640</b>	<b>\$ 17,590,489</b>	<b>\$ 25,151</b>
<b>Expenditures :</b>			
Personal services	\$ 9,855,049	\$ 10,001,532	\$ (146,483)
Contractual	4,752,845	5,900,068	(1,147,223)
Commodities	1,811,597	2,082,346	(270,749)
Capital Outlay	191,078	244,549	(53,471)
Debt Service	-	-	-
Reimbursements	(74,715)	-	(74,715)
Operating Transfers	1,129,747	747,747	382,000
<b>Total Expenditures</b>	<b>\$ 17,665,601</b>	<b>\$ 18,976,242</b>	<b>\$ (1,310,641)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (49,961)</b>		<b>\$ 1,335,792</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 2,796,329</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 2,746,368</b>		



Leavenworth County, Kansas  
County Health  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 309,298	\$ 316,380	\$ (7,082)
Back tax collections	5,295	-	5,295
Motor vehicle tax	27,889	27,026	863
Slider tax	-	-	-
CMV tax	822	-	822
Rent in lieu of taxes	-	-	-
Grants	606,983	682,768	(75,785)
Charges for services	105,062	100,000	5,062
Reimbursements	3,352	-	3,352
Miscellaneous	9	-	9
Operating Transfers	-	-	-
Total Cash Receipts	<u>\$ 1,058,710</u>	<u>\$ 1,126,174</u>	<u>\$ (67,464)</u>
Expenditures :			
Personal services	641,299	\$ 653,958	(12,659)
Contractual	136,867	142,299	(5,432)
Commodities	42,464	66,550	(24,086)
Capital Outlay	-	30,000	(30,000)
Grant Expenses	55,944	56,800	(856)
Operating Transfers	195,366	255,627	(60,261)
Total Expenditures	<u>\$ 1,071,940</u>	<u>\$ 1,205,234</u>	<u>\$ (133,294)</u>
Cash Receipts Over (Under) Expenditures	\$ (13,230)		<u>\$ 65,830</u>
Unencumbered Cash, Beginning	\$ 177,299		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 164,069</u>		

## Schedule 2-A

Leavenworth County, Kansas  
Employee Benefits  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Ad valorem	\$ 3,474,096	\$ 3,579,290	\$ (105,194)
Back tax collections	15,876	-	15,876
Motor vehicle tax	-	-	-
Rent in lieu of taxes	-	-	-
Grants	-	-	-
Charges for services	-	-	-
Miscellaneous	-	-	-
Operating Transfers	1,925,839	1,684,503	241,336
<b>Total Cash Receipts</b>	<b>\$ 5,415,811</b>	<b>\$ 5,263,793</b>	<b>\$ 152,018</b>
<b>Expenditures :</b>			
Personal services	\$ -	\$ -	\$ -
Employee Benefits	5,105,196	5,840,835	(735,639)
Contractual	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Grant Expenses	-	-	-
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,105,196</b>	<b>\$ 5,840,835</b>	<b>\$ (735,639)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 310,615</b>		<b>\$ 887,657</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 530,038</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 840,653</b>		

Leavenworth County, Kansas  
 Register of Deeds Technology  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Licenses, fees and permits	\$ 84,059	\$ 122,000	\$ (37,941)
Interest	32	100	(68)
Rounding	1		1
<b>Total Cash Receipts</b>	<u>\$ 84,092</u>	<u>\$ 122,100</u>	<u>\$ (38,008)</u>
<b>Expenditures :</b>			
Personal services	\$ 42,590	\$ 51,793	\$ (9,203)
Contractual	26,216	22,400	3,816
Commodities	565	1,000	(435)
Capital Outlay	16,602	42,524	(25,922)
Operating Transfers	31,518	29,050	2,468
<b>Total Expenditures</b>	<u>\$ 117,491</u>	<u>\$ 146,767</u>	<u>\$ (29,276)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (33,399)		<u>\$ (8,732)</u>
<b>Unencumbered Cash, Beginning</b>	\$ 72,467		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 39,068</u>		

Leavenworth County, Kansas  
Road and Bridge  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Ad valorem	\$ 5,501,066	\$ 5,612,774	\$ (111,708)
Back tax collections	102,021	-	102,021
Motor vehicle tax	694,278	663,881	30,397
Slider tax	-	-	-
CMV tax	20,173	-	20,173
Rent in lieu of taxes	-	-	-
Special assessments	13,540	13,600	(60)
State Assistance	-	-	-
Grants	-	-	-
City/County Highway	1,406,287	1,441,860	(35,573)
Charges for services	316,558	481,000	(164,442)
Reimbursements	1,856	-	1,856
Miscellaneous	12,738	-	12,738
Operating Transfers	119,928	-	119,928
<b>Total Cash Receipts</b>	<b>\$ 8,188,445</b>	<b>\$ 8,213,115</b>	<b>\$ (24,670)</b>
<b>Expenditures :</b>			
Personal services	\$ 1,701,913	\$ 1,787,415	\$ (85,502)
Contractual	420,977	440,750	(19,773)
Commodities	4,373,007	4,730,000	(356,993)
Capital Outlay	584,144	545,000	39,144
Operating Transfers	1,149,849	1,149,849	-
Reimbursement	(909)	-	(909)
<b>Total Expenditures</b>	<b>\$ 8,228,981</b>	<b>\$ 8,653,014</b>	<b>\$ (424,033)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (40,536)</b>		<b>\$ 399,363</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 247,370</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 206,834</b>		

**Leavenworth County, Kansas**  
**Economic Development**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Ad valorem	\$ 344,082	\$ 351,328	\$ (7,246)
Back tax collections	6,289	-	6,289
Motor vehicle tax	47,683	46,506	1,177
Slider tax	-	-	-
CMV tax	1,414	-	1,414
Rent in lieu of taxes	-	-	-
Operating Transfers	-	-	-
Rounding	(1)	-	(1)
<b>Total Cash Receipts</b>	<b>\$ 399,467</b>	<b>\$ 397,834</b>	<b>\$ 1,633</b>
<b>Expenditures :</b>			
Contractual	55,000	50,000	5,000
Operating Transfers	345,000	348,815	(3,815)
<b>Total Expenditures</b>	<b>\$ 400,000</b>	<b>\$ 398,815</b>	<b>\$ 1,185</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (533)</b>		<b>\$ 448</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 1,078</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 545</b>		

## Schedule 2-A

Leavenworth County, Kansas  
Special Alcohol  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Kansas liquor tax	\$ 21,906	\$ 17,497	\$ 4,409
Total Cash Receipts	\$ 21,906	\$ 17,497	\$ 4,409
Expenditures :			
Contractual	\$ 32,658	\$ 36,000	\$ (3,342)
Total Expenditures	\$ 32,658	\$ 36,000	\$ (3,342)
Cash Receipts Over (Under) Expenditures	\$ (10,752)		\$ 7,751
Unencumbered Cash, Beginning	\$ 81,506		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 70,754		

Leavenworth County, Kansas  
 Council on Aging  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Ad valorem	\$ 959,064	\$ 978,031	\$ (18,967)
Back tax collections	17,536	-	17,536
Motor vehicle tax	136,566	132,905	3,661
Slider tax	-	-	-
CMV tax	4,038	-	4,038
Rent in lieu of taxes	-	-	-
Grants	180,962	-	180,962
Intergovernmental	437,919	481,023	(43,104)
Miscellaneous	8,300	147,755	(139,455)
Operating Transfers	-	-	-
Rounding	1	-	1
Total Cash Receipts	<u>\$ 1,744,386</u>	<u>\$ 1,739,714</u>	<u>\$ 4,672</u>
Expenditures :			
Personal services	\$ 835,059	\$ 882,246	\$ (47,187)
Contractual	450,939	481,370	(30,431)
Commodities	93,057	119,000	(25,943)
Capital Outlay	56,292	56,477	(185)
Operating Transfers	348,705	348,705	-
Reimbursement	(136)	-	(136)
Total Expenditures	<u>\$ 1,783,916</u>	<u>\$ 1,887,798</u>	<u>\$ (103,882)</u>
Cash Receipts Over (Under) Expenditures	\$ (39,530)		<u>\$ 108,554</u>
Unencumbered Cash, Beginning	\$ 316,122		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 276,592</u>		

**Leavenworth County, Kansas**  
**County Treasurer Special**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Sales Tax	\$ 3,954	\$ 3,600	\$ 354
Licenses, fees and permits	635,832	604,750	31,082
Miscellaneous	376	-	376
Reimbursements	-	-	-
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<b>\$ 640,162</b>	<b>\$ 608,350</b>	<b>\$ 31,812</b>
<b>Expenditures :</b>			
Personal services	\$ 489,157	\$ 486,117	\$ 3,040
Contractual	20,150	15,060	5,090
Commodities	31,292	32,700	(1,408)
Capital Outlay	-	-	-
Operating Transfers	152,747	184,675	(31,928)
Reimbursement	(157)	-	(157)
<b>Total Expenditures</b>	<b>\$ 693,189</b>	<b>\$ 718,552</b>	<b>\$ (25,363)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (53,027)</b>		<b>\$ 57,175</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 248,633</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 195,606</b>		



## Schedule 2-A

Leavenworth County, Kansas  
 Special Parks and Recreation  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Intergovernmental revenue	\$ 7,088	\$ 7,715	\$ (627)
Operating Transfers	-	-	-
Rounding	(1)	-	(1)
Total Cash Receipts	<u>\$ 7,087</u>	<u>\$ 7,715</u>	<u>\$ (628)</u>
Expenditures :			
Contractual	\$ 4,778	\$ 10,155	\$ (5,377)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 4,778</u>	<u>\$ 10,155</u>	<u>\$ (5,377)</u>
Cash Receipts Over (Under) Expenditures	\$ 2,309		<u>\$ 4,749</u>
Unencumbered Cash, Beginning	\$ 7,423		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 9,732</u>		

## Schedule 2-A

Leavenworth County, Kansas  
 911 Taxes  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
911 Tax	\$ 370,402	\$ 331,704	\$ 38,698
Miscellaneous	87	-	87
Operating Transfers	11,400	-	11,400
Total Cash Receipts	\$ 381,889	\$ 331,704	\$ 50,185
Expenditures :			
Contractual	\$ 443,836	\$ 452,920	\$ (9,084)
Commodities	-	5,000	(5,000)
Capital Outlay	-	10,000	(10,000)
Operating Transfers	11,400	11,400	-
Total Expenditures	\$ 455,236	\$ 479,320	\$ (24,084)
Cash Receipts Over (Under) Expenditures	\$ (73,347)		\$ 74,269
Unencumbered Cash, Beginning	\$ 795,767		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 722,420		

Leavenworth County, Kansas  
 Juvenile Detention  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
Ad valorem	\$ 399,224	\$ 406,069	\$ (6,845)
Back tax collections	9,244	-	9,244
Motor vehicle tax	69,425	66,871	2,554
Slider tax	-	-	-
CMV tax	2,033	-	2,033
Rent in lieu of taxes	-	-	-
Intergovernmental revenue	12,533	-	12,533
Charges for services	100,878	43,000	57,878
Reimbursements	30	-	30
Miscellaneous	-	-	-
Rounding	(1)	-	(1)
<b>Total Cash Receipts</b>	<b>\$ 593,366</b>	<b>\$ 515,940</b>	<b>\$ 77,426</b>
<b>Expenditures :</b>			
Personal services	\$ 379,392	\$ 413,948	\$ (34,556)
Contractual	55,226	96,850	(41,624)
Commodities	17,500	18,350	(850)
Capital Outlay	-	5,000	(5,000)
Reimbursements	(10)	-	(10)
Operating Transfers	140,389	140,389	-
<b>Total Expenditures</b>	<b>\$ 592,497</b>	<b>\$ 674,537</b>	<b>\$ (82,040)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 869</b>		<b>\$ 159,466</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 306,520</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 307,389</b>		

**Leavenworth County, Kansas**  
**City County Probation**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Licenses, fees and permits	\$ 130,495	\$ 135,831	\$ (5,336)
Miscellaneous	10,581	12,100	(1,519)
Operating Transfers	-	-	-
Rounding	(1)	-	(1)
<b>Total Cash Receipts</b>	<b>\$ 141,075</b>	<b>\$ 147,931</b>	<b>\$ (6,856)</b>
<b>Expenditures :</b>			
Personal services	\$ 97,781	\$ 101,004	\$ (3,223)
Contractual	11,062	11,400	(338)
Commodities	1,426	2,050	(624)
Operating Transfers	28,805	34,970	(6,165)
<b>Total Expenditures</b>	<b>\$ 139,074</b>	<b>\$ 149,424</b>	<b>\$ (10,350)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 2,001</b>		<b>\$ 3,494</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 29,314</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 31,315</b>		

**Leavenworth County, Kansas**  
**Special Sales Tax Revenue**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
Sales Tax	\$ 3,086,726	\$ 2,810,000	\$ 276,726
Intergovernmental revenue	160,467	54,428	106,039
Interest	769	800	(31)
Operating Transfers	-	-	-
Rounding	1	-	1
<b>Total Cash Receipts</b>	<u>\$ 3,247,963</u>	<u>\$ 2,865,228</u>	<u>\$ 382,735</u>
<b>Expenditures :</b>			
Contractual	\$ -	\$ -	\$ -
Capital outlay - lease	-	-	-
Debt Service	65,648	65,648	-
Operating Transfers	2,859,151	3,013,325	(154,174)
<b>Total Expenditures</b>	<u>\$ 2,924,799</u>	<u>\$ 3,078,973</u>	<u>\$ (154,174)</u>
 <b>Cash Receipts Over (Under) Expenditures</b>	 \$ 323,164		 <u>\$ 536,909</u>
 <b>Unencumbered Cash, Beginning</b>	 \$ 3,623,960		
 <b>Prior Year Cancelled Encumbrances</b>	 \$ -		
 <b>Unencumbered Cash, Ending</b>	 <u>\$ 3,947,124</u>		

## Schedule 2-A

Leavenworth County, Kansas  
 Bond and Interest Fund - C.H. RVN  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Ad valorem	\$ 209,084	\$ 213,208	\$ (4,124)
Back tax collections	6,766	-	6,766
Motor vehicle tax	33,961	34,028	(67)
Slider tax	-	-	-
CMV tax	1,034	-	1,034
Rent in lieu of taxes	-	-	-
Other financing sources	-	-	-
Operating Transfers	2,868,439	3,013,325	(144,886)
Rounding	(2)	-	(2)
Total Cash Receipts	<u>\$ 3,119,282</u>	<u>\$ 3,260,561</u>	<u>\$ (141,279)</u>
Expenditures :			
Principal	\$ 2,940,000	\$ 2,940,000	\$ -
Interest	356,575	356,575	-
Bond and interest - commission and postage	-	100	(100)
Bond and interest - cash basis	-	45,000	(45,000)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 3,296,575</u>	<u>\$ 3,341,675</u>	<u>\$ (45,100)</u>
Cash Receipts Over (Under) Expenditures	\$ (177,293)		<u>\$ (96,179)</u>
Unencumbered Cash, Beginning	\$ 323,495		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 146,202</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Bond and Interest Fund - K.P. & F.**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
Ad valorem	\$ -	\$ -	\$ -
Back tax collections	-	11	(11)
Motor vehicle tax	-	-	-
Rent in lieu of taxes	-	-	-
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ (11)</u>
<b>Expenditures :</b>			
Principal	\$ -	\$ -	\$ -
Interest	-	-	-
Operating Transfers	<u>9,289</u>	<u>9,300</u>	<u>(11)</u>
<b>Total Expenditures</b>	<u>\$ 9,289</u>	<u>\$ 9,300</u>	<u>\$ (11)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (9,289)		<u>\$ -</u>
<b>Unencumbered Cash, Beginning</b>	\$ 9,289		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

Leavenworth County, Kansas  
Solid Waste Management  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the prior year Ended December 31, 2013)

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Ad valorem/Solid waste Fees	\$ 111,721	\$ 109,386	\$ 2,335
Back taxes collections	5,722	-	5,722
Motor vehicle tax	51,588	51,243	345
Slider tax	-	-	-
CMV tax	1,556	-	1,556
Rent in lieu of taxes	-	-	-
Charges for services	963,314	927,500	35,814
Miscellaneous	4,243	-	4,243
Operating Transfers	-	-	-
Rounding	(2)	-	(2)
<b>Total Cash Receipts</b>	<b>\$ 1,138,142</b>	<b>\$ 1,088,129</b>	<b>\$ 50,013</b>
<b>Expenditures :</b>			
Personal services	\$ 219,043	\$ 203,244	\$ 15,799
Contractual	760,652	888,868	(128,216)
Commodities	37,910	45,000	(7,090)
Capital Outlay	6,493	5,000	1,493
Debt service	63,158	31,579	31,579
Budget credit	(10)	-	(10)
Operating Transfers	185,977	185,977	-
<b>Total Expenditures</b>	<b>\$ 1,273,223</b>	<b>\$ 1,359,668</b>	<b>\$ (86,445)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (135,081)</b>		<b>\$ 136,458</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 351,966</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 216,885</b>		



## Schedule 2-A

Leavenworth County, Kansas  
Sewer District No 1  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ 31,200	\$ 29,050	\$ 2,150
Charges for services	-	-	-
Miscellaneous	-	500	(500)
Operating Transfers	18,626	-	18,626
Rounding	(1)	-	(1)
Total Cash Receipts	<u>\$ 49,825</u>	<u>\$ 29,550</u>	<u>\$ 20,275</u>
Expenditures :			
Contractual	\$ 24,006	\$ 31,050	\$ (7,044)
Commodities	338	500	(162)
Operating Transfers	-	-	-
Total Expenditures	<u>\$ 24,344</u>	<u>\$ 31,550</u>	<u>\$ (7,206)</u>
Cash Receipts Over (Under) Expenditures	\$ 25,481		<u>\$ 27,481</u>
Unencumbered Cash, Beginning	\$ 8,226		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	<u>\$ 33,707</u>		

## Schedule 2-A

Leavenworth County, Kansas  
 Sewer District No 2  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ 42,075	\$ 42,850	\$ (775)
Operating Transfers	211	-	211
Rounding	(1)	-	(1)
<b>Total Cash Receipts</b>	<u>\$ 42,285</u>	<u>\$ 42,850</u>	<u>\$ (565)</u>
<b>Expenditures :</b>			
Contractual	\$ 200,550	\$ 39,350	\$ 161,200
Commodities	357	3,500	(3,143)
Capital Outlay		168,500	(168,500)
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ 200,907</u>	<u>\$ 211,350</u>	<u>\$ (10,443)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (158,622)		<u>\$ 9,878</u>
<b>Unencumbered Cash, Beginning</b>	\$ 213,057		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 54,435</u>		

## Schedule 2-A

Leavenworth County, Kansas  
 Sewer District No 3  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Taxes and Shared Revenue:			
Special Assessments	\$ 83,211	\$ 103,212	\$ (20,001)
Intergovernmental	-	-	-
Proceeds from Issuance of debt	-	-	-
Operating Transfers	21,565	1,565	20,000
<b>Total Cash Receipts</b>	<b>\$ 104,776</b>	<b>\$ 104,777</b>	<b>\$ (1)</b>
Expenditures :			
Contractual	\$ 33,649	\$ 33,650	\$ (1)
Commodities	-	-	-
Capital outlay	-	-	-
Debt service	70,212	70,212	-
Reimbursement	-	-	-
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 103,861</b>	<b>\$ 103,862</b>	<b>\$ (1)</b>
Cash Receipts Over (Under) Expenditures	\$ 915		<u>\$ -</u>
Unencumbered Cash, Beginning	\$ 45,877		
Prior Year Cancelled Encumbrances	\$ -		
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 46,792</u></b>		

**Leavenworth County, Kansas**  
**Sewer District No 5**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ 9,900	\$ 925	\$ 8,975
Charges for services	-	-	-
Operating Transfers	3,765	3,765	-
Rounding	1	-	1
<b>Total Cash Receipts</b>	<u>\$ 13,666</u>	<u>\$ 4,690</u>	<u>\$ 8,976</u>
<b>Expenditures :</b>			
Contractual	\$ 10,304	\$ 9,000	\$ 1,304
Commodities	154	1,550	(1,396)
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ 10,458</u>	<u>\$ 10,550</u>	<u>\$ (92)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 3,208		<u>\$ 9,068</u>
<b>Unencumbered Cash, Beginning</b>	\$ 70,139		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 73,347</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 6**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	105	-	105
Rounding	1	-	1
<b>Total Cash Receipts</b>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 106</u>
<b>Expenditures :</b>			
Personal services	\$ -	\$ -	\$ -
Contractual	-	-	-
Commodities	-	-	-
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Receipts Over (Under) Expenditures</b>	<u>\$ 106</u>		<u>\$ 106</u>
<b>Unencumbered Cash, Beginning</b>	<u>\$ 6,572</u>		
<b>Prior Year Cancelled Encumbrances</b>	<u>\$ -</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 6,678</u></u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 7**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
Special Assessments	\$ 63,960	\$ 65,348	\$ (1,388)
Back tax collections	-	-	-
Operating Transfers	<u>101</u>	<u>101</u>	<u>-</u>
<b>Total Cash Receipts</b>	<u>\$ 64,061</u>	<u>\$ 65,449</u>	<u>\$ (1,388)</u>
<b>Expenditures :</b>			
Contractual	\$ 40,000	\$ 40,000	\$ -
Commodities	-	-	-
Debt Service	23,918	23,920	(2)
Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 63,918</u>	<u>\$ 63,920</u>	<u>\$ (2)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 143		<u>\$ (1,386)</u>
<b>Unencumbered Cash, Beginning</b>	\$ 28,844		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 28,987</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 1 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	18,626	18,627	(1)
<b>Total Expenditures</b>	<u>\$ 18,626</u>	<u>\$ 18,627</u>	<u>\$ (1)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (18,626)		<u>\$ 1</u>
<b>Unencumbered Cash, Beginning</b>	\$ 18,626		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 2 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
<b>Special Assessments</b>	\$ -	\$ -	\$ -
<b>Operating Transfers</b>	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
<b>Capital Outlay</b>	\$ -	\$ -	-
<b>Operating Transfers</b>	211	225	(14)
<b>Total Expenditures</b>	<u>\$ 211</u>	<u>\$ 225</u>	<u>\$ (14)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (211)		<u>\$ 14</u>
<b>Unencumbered Cash, Beginning</b>	\$ 211		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>		



## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 3 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
<b>Special Assessments</b>	\$ -	\$ -	\$ -
<b>Operating Transfers</b>	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
<b>Capital Outlay</b>	\$ -	\$ -	\$ -
<b>Operating Transfers</b>	<u>1,565</u>	<u>1,570</u>	<u>(5)</u>
<b>Total Expenditures</b>	<u>\$ 1,565</u>	<u>\$ 1,570</u>	<u>\$ (5)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (1,565)		<u>\$ 5</u>
<b>Unencumbered Cash, Beginning</b>	\$ 1,565		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 5 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	3,765	3,770	(5)
<b>Total Expenditures</b>	<u>\$ 3,765</u>	<u>\$ 3,770</u>	<u>\$ (5)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (3,765)		<u>\$ 5</u>
<b>Unencumbered Cash, Beginning</b>	\$ 3,765		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 6 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	105	105	-
<b>Total Expenditures</b>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ -</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (105)		<u>\$ -</u>
<b>Unencumbered Cash, Beginning</b>	\$ 105		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Sewer District No 7 - Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Taxes and Shared Revenue:			
Special Assessments	\$ -	\$ -	\$ -
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures :</b>			
Capital Outlay	\$ -	\$ -	\$ -
Operating Transfers	101	101	-
<b>Total Expenditures</b>	<u>\$ 101</u>	<u>\$ 101</u>	<u>\$ -</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (101)		<u>\$ -</u>
<b>Unencumbered Cash, Beginning</b>	\$ 101		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**General Equipment Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Sale of Assets	\$ -	\$ -	\$ -
Operating Transfers	948,987	878,387	70,600
<b>Total Cash Receipts</b>	<u>\$ 948,987</u>	<u>\$ 878,387</u>	<u>\$ 70,600</u>
<b>Expenditures :</b>			
Capital Outlay	\$ 493,098	\$ 2,763,567	\$ (2,270,469)
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ 493,098</u>	<u>\$ 2,763,567</u>	<u>\$ (2,270,469)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 455,889		<u>\$ 2,341,069</u>
<b>Unencumbered Cash, Beginning</b>	\$ 4,757,336		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,213,225</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Road and Bridge Equipment Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Cash Receipts :</b>			
Sale of Capital Assets	\$ -	\$ -	\$ -
Miscellaneous	1,258	-	1,258
Operating Transfers	445,849	445,849	-
Rounding	(1)	-	(1)
<b>Total Cash Receipts</b>	<u>\$ 447,106</u>	<u>\$ 445,849</u>	<u>\$ 1,257</u>
<b>Expenditures :</b>			
Capital Outlay	\$ 240,247	\$ 2,096,130	\$ (1,855,883)
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<u>\$ 240,247</u>	<u>\$ 2,096,130</u>	<u>\$ (1,855,883)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 206,859		<u>\$ 1,857,140</u>
<b>Unencumbered Cash, Beginning</b>	\$ 2,622,984		
<b>Prior Year Cancelled Encumbrances</b>	\$ -		
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,829,843</u>		

## Schedule 2-A

**Leavenworth County, Kansas**  
**Capital Improvement Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Reimbursements	\$ -	\$ -	\$ -
Operating Transfers	665,000	388,815	276,185
<b>Total Cash Receipts</b>	<b>\$ 665,000</b>	<b>\$ 388,815</b>	<b>\$ 276,185</b>
Expenditures :			
Capital outlay	\$ 1,141,747	\$ 2,439,932	\$ (1,298,185)
Special Bldg.	-	-	-
Justice Center	-	-	-
EMS Main Station	-	-	-
Solid Waste	-	-	-
Operating Transfers	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,141,747</b>	<b>\$ 2,439,932</b>	<b>\$ (1,298,185)</b>
Cash Receipts Over (Under) Expenditures	\$ (476,747)		<u>\$ 1,574,370</u>
Unencumbered Cash, Beginning	\$ 3,541,584		
Prior Year Cancelled Encumbrances	\$ -		
<b>Unencumbered Cash, Ending</b>	<b>\$ 3,064,837</b>		

## Schedule 2-A

Leavenworth County, Kansas  
 Local Service Road and Bridge  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2014

	Actual	Budget	Variance - Over (Under)
<b>Cash Receipts :</b>			
<b>Taxes and Shared Revenue:</b>			
Ad valorem	\$ 1,773,565	\$ 1,799,342	\$ (25,777)
Back tax collections	29,284	-	29,284
Motor vehicle tax	290,730	293,665	(2,935)
CMV tax	10,224	-	10,224
Intergovernmental	171,860	176,207	(4,347)
Reimbursements	-	-	-
Operating Transfers	-	-	-
<b>Total Cash Receipts</b>	<b>\$ 2,275,663</b>	<b>\$ 2,269,214</b>	<b>\$ 6,449</b>
<b>Expenditures :</b>			
Personal services	\$ 461,735	\$ 480,757	\$ (19,022)
Contractual	21,045	244,665	(223,620)
Commodities	1,159,262	1,057,300	101,962
Capital Outlay	76,699	444,399	(367,700)
Operating Transfers	452,622	211,157	241,465
<b>Total Expenditures</b>	<b>\$ 2,171,363</b>	<b>\$ 2,438,278</b>	<b>\$ (266,915)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 104,300</b>		<b>\$ 273,364</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 213,432</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 317,732</b>		



## Schedule 2-A

**Leavenworth County, Kansas**  
**Local Service Capital Equipment Reserve**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	Actual	Budget	Variance - Over (Under)
Cash Receipts :			
Operating Transfers	\$ 251,157	\$ 211,157	40,000
Total Cash Receipts	\$ 251,157	\$ 211,157	\$ 40,000
Expenditures :			
Capital Outlay	\$ 192,754	\$ 724,471	\$ (531,717)
Operating Transfers	-	-	-
Total Expenditures	\$ 192,754	\$ 724,471	\$ (531,717)
Cash Receipts : Over (Under) Expenditures :	\$ 58,403		\$ 571,717
Unencumbered Cash, Beginning	\$ 750,884		
Prior Year Cancelled Encumbrances	\$ -		
Unencumbered Cash, Ending	\$ 809,287		

## Schedule 2-B

**Leavenworth County, Kansas**  
**Community Corrections**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Grants	\$ 199,199
Intergovernmental revenue	181,715
Miscellaneous	554
Operating Transfers	5,086
Rounding	<u>1</u>
<b>Total Cash Receipts</b>	<b>\$ 386,555</b>
<b>Expenditures :</b>	
Personal services	\$ 235,938
Contractual	57,749
Commodities	7,001
Operating Transfers	<u>73,541</u>
<b>Total Expenditures</b>	<b>\$ 374,229</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 12,326</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 53,609</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 65,935</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Juvenile Justice Authority**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Grants	\$ 110,436
Intergovernmental revenue	36,066
Operating Transfers	-
Rounding	<u>1</u>
<b>Total Cash Receipts</b>	<b><u>\$ 146,503</u></b>
<b>Expenditures :</b>	
Personal services	\$ 6,829
Contractual	156,319
Commodities	70
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<b><u>\$ 163,218</u></b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (16,715)</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 26,738</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 10,023</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**PALS**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Miscellaneous	\$ 3,306
Operating Transfers	<u>-</u>
<b>Total Cash Receipts</b>	<b>\$ 3,306</b>
<b>Expenditures :</b>	
Contractual	\$ 1,145
Commodities	912
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 2,057</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 1,249</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 14,834</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 16,083</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**JDC Family Strong**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Miscellaneous	\$ 850
Operating Transfers	<u>-</u>
<b>Total Cash Receipts</b>	<b>\$ 850</b>
<b>Expenditures :</b>	
Contractual	\$ -
Commodities	\$ 275
Operating Transfers	<u>\$ -</u>
<b>Total Expenditures</b>	<b>\$ 275</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 575</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ -</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 575</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Memorials**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Miscellaneous	\$ 4,688
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ 4,688</u>
<b>Expenditures :</b>	
Contractual	\$ -
Commodities	3,845
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 3,845</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 843
<b>Unencumbered Cash, Beginning</b>	\$ 20,611
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 21,454</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Drug Prosecutor**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Miscellaneous	\$ 10,353
Operating Transfers	<u>-</u>
<b>Total Cash Receipts</b>	<b>\$ 10,353</b>
<b>Expenditures :</b>	
Contractual	\$ 14,139
Commodities	2,177
Capital Outlay	-
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 16,316</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ (5,963)</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 33,162</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 27,199</u></b>

**Schedule 2-B**

**Leavenworth County, Kansas  
Alcohol Drug Safe Action  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Charges for services	\$ 16,400
Operating Transfers	<u>-</u>
<b>Total Cash Receipts</b>	<u>\$ 16,400</u>
<b>Expenditures :</b>	
Contractual	\$ 16,740
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 16,740</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (340)
<b>Unencumbered Cash, Beginning</b>	\$ 37,588
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 37,248</u></u>



## Schedule 2-B

**Leavenworth County, Kansas**  
**Juvenile Supervision Fees**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ -
Miscellaneous	1,632
Operating Transfers	-
Rounding	<u>(1)</u>
<b>Total Cash Receipts</b>	<b>\$ 1,631</b>
<b>Expenditures :</b>	
Operating Transfers	<u>\$ -</u>
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 1,631</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 6,997</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 8,628</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**CCH Permits**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ 13,163
Operating Transfers	<u>-</u>
<b>Total Cash Receipts</b>	<u>\$ 13,163</u>
<b>Expenditures :</b>	
Contractual	\$ 2,247
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 2,247</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 10,916
<b>Unencumbered Cash, Beginning</b>	\$ 74,843
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 85,759</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Juvenile Intake and Assessment**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Intergovernmental	\$ 193,569
Licenses, fees, and permits	11,478
Operating Transfers	-
Rounding	<u>1</u>
<b>Total Cash Receipts</b>	<b>\$ 205,048</b>
<b>Expenditures :</b>	
Personal services	\$ 146,471
Contractual	12,726
Commodities	1,365
Budget Credit	-
Operating Transfers	<u>32,311</u>
<b>Total Expenditures</b>	<b>\$ 192,873</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ 12,175</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 12,709</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 24,884</u></b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Federal Grants**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Intergovernmental	\$ 112,759
Reimbursements	-
Operating Transfers	-
Rounding	(1)
<b>Total Cash Receipts</b>	<u>\$ 112,758</u>
<b>Expenditures :</b>	
Personal services	\$ 5,536
Contractual	10,525
Commodities	14,874
Capital Outlay	75,000
Operating Transfers	477
<b>Total Expenditures</b>	<u>\$ 106,412</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 6,346
<b>Unencumbered Cash, Beginning</b>	\$ 55,052
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 61,398</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**County Capital Projects**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
	<u>          </u>
<b>Total Cash Receipts</b>	<b>\$ -</b>
<b>Expenditures :</b>	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
	<u>          </u>
<b>Total Expenditures</b>	<b>\$ -</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>\$ -</b>
<b>Unencumbered Cash, Beginning</b>	<b>\$ 5,013</b>
<b>Prior Year Cancelled Encumbrances</b>	<b>\$ -</b>
	<u>          </u>
<b>Unencumbered Cash, Ending</b>	<b>\$ 5,013</b>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Sheriff Drug Forfeitures**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Taxes	\$ 16,635
Miscellaneous	-
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ 16,635</u>
<b>Expenditures :</b>	
Commodities	\$ 1,308
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 1,308</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 15,327
<b>Unencumbered Cash, Beginning</b>	\$ 8,879
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 24,206</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Juvenile Drinking Program**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ -</u>
<b>Expenditures :</b>	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ -</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ -
<b>Unencumbered Cash, Beginning</b>	\$ 2,993
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 2,993</u></u>

**Schedule 2-B**

**Leavenworth County, Kansas  
Violent Offenders  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ 22,286
Miscellaneous	-
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ 22,286</u>
<b>Expenditures :</b>	
Contractual	\$ 665
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 665</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 21,621
<b>Unencumbered Cash, Beginning</b>	\$ 51,870
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 73,491</u></u>



## Schedule 2-B

**Leavenworth County, Kansas**  
**Drug Test and Supervision**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ 17,804
Charges for services	-
Operating Transfers	-
	<u>(1)</u>
<b>Total Cash Receipts</b>	<u>\$ 17,803</u>
<b>Expenditures :</b>	
Personal services	\$ 5,949
Contractual	8,610
Commodities	-
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 14,559</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 3,244
<b>Unencumbered Cash, Beginning</b>	\$ 51,360
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u>\$ 54,604</u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**INK Fee Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ -
Charges for services	31,962
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ 31,962</u>
<b>Expenditures :</b>	
Contractual	\$ 5,157
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 5,157</u>
 <b>Cash Receipts Over (Under) Expenditures</b>	 \$ 26,805
<b>Unencumbered Cash, Beginning</b>	\$ 67,914
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 94,719</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Attorney Training**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Intergovernmental	\$ 4,043
Licenses, fees, and permits	-
Operating Transfers	-
Rounding	<u>1</u>
<b>Total Cash Receipts</b>	<u>\$ 4,044</u>
<b>Expenditures :</b>	
Contractual	\$ 4,978
Operating Transfers	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 4,978</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (934)
<b>Unencumbered Cash, Beginning</b>	\$ 10,779
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 9,845</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Landfill Closure Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Taxes	\$ -
Intergovernmental	-
Licenses, fees, and permits	-
Charges for services	-
Miscellaneous	-
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ -</u>
<b>Expenditures :</b>	
Personal services	\$ -
Contractual	-
Commodities	-
Capital Outlay	-
Debt Service	-
Reimbursements	-
Budget Credit	-
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ -</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ -
<b>Unencumbered Cash, Beginning</b>	\$ 65,885
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 65,885</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Special Law Enforcement - Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Taxes	\$ 11,424
Miscellaneous	-
Operating Transfers	-
<b>Total Cash Receipts</b>	<u>\$ 11,424</u>
<b>Expenditures :</b>	
Commodities	\$ 3,040
Operating Transfers	-
<b>Total Expenditures</b>	<u>\$ 3,040</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 8,384
<b>Unencumbered Cash, Beginning</b>	\$ 19,016
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 27,400</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Township Road Improvement**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ 127,929
Uses of money and property	2,334
Operating Transfers	-
Rounding	-
<b>Total Cash Receipts</b>	<u>\$ 130,263</u>
<b>Expenditures :</b>	
Contractual	\$ 5,250
Operating Transfers	2,750
<b>Total Expenditures</b>	<u>\$ 8,000</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ 122,263
<b>Unencumbered Cash, Beginning</b>	\$ 2,250,104
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 2,372,367</u></u>

## Schedule 2-B

**Leavenworth County, Kansas**  
**Township Traffic Impact Fee**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2014**

	<u>2014</u>
<b>Cash Receipts :</b>	
Licenses, fees, and permits	\$ 37,661
Uses of money and property	818
Operating Transfers	-
Rounding	<u>1</u>
<b>Total Cash Receipts</b>	<u>\$ 38,480</u>
<b>Expenditures :</b>	
Contractual	\$ -
Operating Transfers	<u>117,178</u>
<b>Total Expenditures</b>	<u>\$ 117,178</u>
<b>Cash Receipts Over (Under) Expenditures</b>	\$ (78,698)
<b>Unencumbered Cash, Beginning</b>	\$ 812,163
<b>Prior Year Cancelled Encumbrances</b>	\$ -
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 733,465</u></u>

Leavenworth County, Kansas  
Agency Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Road and Bridge Bond Escrow	\$ 55,699	\$ 5,225	\$ 2,650	\$ 58,274
Payroll Clearing	138,547	19,989,138	19,979,717	147,968
Cash Over or Short	402	50	225	227
Refund Ad Valorem & Interest	-	490	-	-
Sales Tax Vehicle	222,218	3,931,752	3,866,095	287,875
Current Ad Valorem Tax	44,602,681	77,718,766	79,684,339	42,637,108
Motor Vehicle Tax	407,556	8,791,669	8,723,656	475,669
Recreational Vehicle Tax	3,675	107,518	108,183	3,010
Redemption	384,457	1,429,926	1,372,049	442,334
City/Co Highway Fuel Tax	-	1,753,497	1,753,497	-
Delinquent Taxes	43,438	204,848	221,228	27,058
RE Part Pay Property Tax	1,609	5,285	322	6,572
PP Part Pay Property Tax	366	1,450	150	1,666
Advance Taxes	14,843	17,114	31,957	-
Local Alcoholic Liquor Tax	9,808	34,712	36,082	8,438
Sp. Co. Mineral Production Tax	844	2,435	3,243	36
Change - Treasurer Overcharge	12,863	63,162	65,862	10,163
Tax Escrow Delinquent	-	2,110	-	2,110
State Institutional Building	-	328,008	328,008	-
State Education Building	-	656,016	656,016	-
Game Licenses - State	-	2,444	2,444	-
Park Permits - State	-	11,745	11,745	-
Statutory Filing Fee	-	35	-	35
Unclaimed Legacies	96,541	-	44,760	51,781
CMB State Stamps	50	25	-	75
Kansas Drivers License Records	937	53,226	53,702	461
Kansas K-tag records	-	311	311	-
County Sales Tax	588	571	623	536
Commercial Motor Vehicle	-	1,097,365	1,023,978	73,387
Auto Registration	-	2,590,137	2,590,137	-
Auto Titles - State	-	154,734	154,183	551
Auto Transfer - State	-	307,324	306,047	1,277
Antique Auto Tax	-	19,698	19,698	-
Antique Auto Fees	-	8,431	8,431	-
Bonner Springs City	-	737	737	-
Bonner Springs City Library	-	171	171	-
Bonner Springs City Bond and Interest	-	198	198	-
Leavenworth City - General	-	7,854,589	7,854,589	-
Leavenworth City - Bond and Interest	-	1,912,462	1,912,462	-
Leavenworth City - Employee Benefit	-	363	363	-
Leavenworth City - Fireman's Pension	-	142,061	142,061	-
Leavenworth City - Library	-	829,355	829,355	-
Leavenworth City - Police Pension	-	25,752	25,752	-
Leavenworth City - Recreation	-	545,977	545,977	-
Leavenworth City - Paving	-	101,168	101,168	-
Leavenworth City - Sewer	-	17,624	17,624	-
Leavenworth City - Miscellaneous	-	54,526	54,526	-
Leavenworth City - Fuel Tax	-	108,882	108,882	-
Leavenworth City - Library Employee Benefits	-	191,680	191,680	-
Basehor City - General	-	1,178,023	1,178,023	-
Basehor City - Bond and Interest	-	29,464	29,464	-
Basehor City - Employee Benefit	-	425,623	425,623	-
Basehor City - Sewer	-	655,903	655,903	-
Basehor City - Miscellaneous	-	49,072	49,072	-
Basehor City - Fuel Tax	-	14,321	14,321	-
Basehor City - Paving	-	19,911	19,911	-
Easton City - General	-	25,863	25,863	-
Easton City - Special Liability	-	21	21	-
Easton City - Fuel Tax	-	779	779	-
Easton City - Bond and Interest	-	5,814	5,814	-
Desoto City - General	-	429	429	-
Desoto City - Bond and Interest	-	519	519	-



## Schedule 3

Leavenworth County, Kansas  
Agency Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
USD 342 - General	\$ -	\$ 127,655	\$ 127,655	\$ -
USD 342 - Recreation	-	16,454	16,454	-
USD 342 - General Supplemental	-	206,271	206,271	-
USD 449 - General	-	818,246	818,246	-
USD 449 - Capital Outlay	-	145,946	145,946	-
USD 449 - Bond and Interest	-	345,544	345,544	-
USD 449 - General Supplemental	-	966,921	966,921	-
USD 453 - General	-	3,239,917	3,239,917	-
USD 453 - Capital Outlay	-	1,149,059	1,149,059	-
USD 453 - Bond and Interest	-	4,053,007	4,053,007	-
USD 453 - Special Assessments	-	621	621	-
USD 453 - General Supplemental	-	4,777,573	4,777,573	-
USD 458 - General	-	2,291,179	2,291,179	-
USD 458 - Capital Outlay	-	860,513	860,513	-
USD 458 - Bond and Interest	-	2,679,297	2,679,297	-
USD 458 - General Supplemental	-	2,445,801	2,445,801	-
USD 458 - Special Assessments	-	28,829	28,829	-
USD 464 - General	-	1,719,122	1,719,122	-
USD 464 - Capital Outlay	-	468,115	468,115	-
USD 464 - Bond and Interest	-	1,614,436	1,614,436	-
USD 464 - Recreation	-	382,530	382,530	-
USD 464 - General Supplemental	-	2,098,869	2,098,869	-
USD 464 - Recreation Benefits	-	108,537	108,537	-
USD 469 - General	-	2,181,421	2,181,421	-
USD 469 - Capital Outlay	-	538,650	538,650	-
USD 469 - Bond and Interest	-	2,388,123	2,388,123	-
USD 469 - Special Assessments	-	88,626	88,626	-
USD 469 - General Supplemental	-	2,475,149	2,475,149	-
USD 497 - General	-	89,420	89,420	-
USD 497 - Capital Outlay	-	43,573	43,573	-
USD 497 - Bond and Interest	-	57,845	57,845	-
USD 497 - Special Assessments	-	63	63	-
USD 497 - Adult Education	-	1,462	1,462	-
USD 497 - General Supplemental	-	97,859	97,859	-
USD 497 - Cost of living	-	6,446	6,446	-
District Court	419,802	1,976,589	1,935,807	460,584
Sheriff	-	225,591	225,591	-
Totals	<u>\$46,421,861</u>	<u>\$ 183,426,217</u>	<u>\$ 185,145,946</u>	<u>\$ 44,702,132</u>

Leavenworth County, Kansas  
Agency Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Desoto City - Law Enforcement	\$ -	\$ 443	\$ 443	\$ -
Lansing City - General	-	2,313,923	2,313,923	-
Lansing City - Bond and Interest	-	1,036,621	1,036,621	-
Lansing City - Library	-	178,162	178,162	-
Lansing City - Sewer	-	82,221	82,221	-
Lansing City - Paving	-	80,093	80,093	-
Lansing City - Miscellaneous	-	61,329	61,329	-
Lansing City - Fuel Tax	-	34,747	34,747	-
Linwood City - General	-	40,563	40,563	-
Linwood City - Bond and Interest	-	21,483	21,483	-
Linwood City - Miscellaneous	-	260	260	-
Linwood City - Fuel Tax	-	1,163	1,163	-
Tonganoxie City - General	-	928,427	928,427	-
Tonganoxie City - Library	-	64,688	64,688	-
Tonganoxie City - Bond and Interest	-	386,504	386,504	-
Tonganoxie City - Employee Benefits	-	65,894	65,894	-
Tonganoxie City - Library	-	246,872	246,872	-
Tonganoxie City - Fuel Tax	-	15,459	15,459	-
Tonganoxie City - Miscellaneous	-	100	100	-
Tonganoxie City - Paving	-	12,552	12,552	-
Lan-Del Water misc Special	-	1,485	1,485	-
Fowler Cemetery	-	1,386	1,386	-
Wild Horse Cemetery	-	1,013	1,013	-
Union Fire District #9	-	31,244	31,244	-
Fire District #1	-	824,761	824,761	-
Big Stranger Drainage District	-	4,400	4,400	-
Lenape Drainage District	-	1,913	1,913	-
West Loring Drainage District	4,937	-	-	4,937
Basehor Community Library	-	650,278	650,278	-
Linwood Library	-	184,534	184,534	-
NE Kansas Library	-	166,608	166,608	-
NE Kansas Employee Benefit Fund	-	25,092	25,092	-
Linwood Library Employee Benefit Fund	-	11,894	11,894	-
Basehor Community Library - Bond and Interest	-	173,851	173,851	-
Alexandria Township - General	-	6,880	6,880	-
Alexandria Township - Fire Maintenance	-	12,395	12,395	-
Alexandria Township - Fire Equipment	-	12,395	12,395	-
Easton Township - General	-	97,806	97,806	-
Fairmount Township - General	-	496,738	496,738	-
High Prairie Township - General	-	27,300	27,300	-
Kickapoo Township - General	-	91,614	91,614	-
Reno Township - General	-	78,318	78,318	-
Sherman Township - General	-	135,553	135,553	-
Stranger Township - General	-	106,317	106,317	-
Tonganoxie Township - General	-	91,400	91,400	-
Tonganoxie Township - Fire Equipment	-	67,112	67,112	-
Tonganoxie Township - Fire Maintenance	-	23,849	23,849	-
USD 204 Wyandotte - General	-	65,538	65,538	-
USD 204 Wyandotte - Capital Outlay	-	30,917	30,917	-
USD 204 Wyandotte - Bond and Interest	-	64,130	64,130	-
USD 204 Wyandotte - General Supplement	-	78,463	78,463	-
USD 207 Fort Leavenworth - General	-	50,179	50,179	-
USD 207 Fort Leavenworth - General Supplemental	-	59,016	59,016	-
USD 207 Fort Leavenworth - Capital Outlay	-	11,016	11,016	-
USD 339 - General	-	1,343	1,343	-
USD 339 - Bond and Interest	-	724	724	-
USD 339 - General Supplement	-	3,033	3,033	-
USD 339 - Capital Outlay	-	384	384	-
USD 491 - General	-	39,768	39,768	-
USD 491 - Capital Outlay	-	5,653	5,653	-
USD 491 - General Supplement	-	55,337	55,337	-
USD 491 - Bond and Interest	-	67,332	67,332	-